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**From:**

**Sent:** Tuesday, May 11, 2010 8:56:51 AM

**To:**

**Cc:**

**Subject:** RE: 1042

The withholding is a partnership item. See August 21, 2009, Chief Counsel Notice, CC-2009-027, question A4 at 2-3. The issue of whether the partnership entity is a partner, as defined by section 6231(a)(2), has not yet been resolved by the Tax Court. [REDACTED]

[REDACTED] Assessment would be against the F1042.